

BOARD OF DIRECTORS
POLICIES
WILSON COUNTY APPRAISAL DISTRICT

LAWS GOVERNING APPRAISAL DISTRICTS

- a) Appraisal Districts were established by Section 6.01 the Texas Property Tax Code, and are governed by the Texas Property Tax Code and other applicable State and Federal Laws.

II. ORGANIZATION - BOARD OF DIRECTORS

a) AUTHORITY OF BOARD OF DIRECTORS

Members of the Board shall have authority only when acting as a Board legally in session. The Board shall not be bound by any action except when such action is in pursuance of specific instructions of the Board.

b) DUTIES OF THE BOARD OF DIRECTORS

Members may not receive compensation for service on the Board, but are entitled to reimbursement for actual and necessary expenses. Specific responsibilities of the Board of Directors:

- (1) Appointing the Chief Appraiser;
- (2) adopting annual budgets for operation of the appraisal office;
- (3) determining a method of financing the annual budgets based on cost allocation among taxing units;
- (4) purchasing or leasing real property, as well as constructing improvements, to establish the appraisal office;
- (5) ensuring preparation of annual audits by certified public accountants;
- (6) selecting a financial institution for deposit of district funds;
- (7) approving all contracts and awarding bids for all expenditures in excess of \$5,000;
- (8) compliance with competitive bidding requirements established by law;
- (9) approving the appointment of the agricultural advisory board members;
- (10) appointing members of the Appraisal Review Board, and determining the per diem compensation;
- (11) administering the district office in any other manner required by law.

c) QUORUM

A majority of the Board shall constitute a quorum for the transaction of business.

d) VOTING

Voting shall be verbal or by the show of hands. The Chairman shall have a vote.

- e) ELECTION OF OFFICERS
The Board of Directors shall, during the first meeting of each year, elect one member as Chairman, one as vice chairman, and one as secretary. Each officer shall serve for a period of one year, or until his/her successor is elected and qualified.
- f) DUTIES OF OFFICERS
1. Chairman
The Chairman shall preside at all meetings, appoint all committee members, and perform all other duties prescribed by law or by the Board.
 2. Vice -Chairman
The Vice-chairman shall perform the duties of the Chairman in case of resignation, absence, or disability of the Chairman. The Vice-chairman's signature is authorized and officially recognized for either the Chairman or the Secretary.
 3. Secretary
The Secretary shall perform all duties as required by law, and such other duties as the Board may request.
- g) MAINTENANCE OF BOARD RECORDS
The Chief Appraiser is responsible for performing such clerical work, record keeping and correspondence as may be required by the Board. These activities may be delegated to other staff members, but the Board holds the Chief Appraiser responsible for the performance of these duties.

III. MEETINGS OF THE BOARD OF DIRECTORS

- a) PUBLIC MEETINGS
All meetings of the Board of Directors shall be open to the public.
- b) NOTICE OF BOARD MEETINGS
The Chief Appraiser is responsible for giving notice of all Board meetings, and notice of said meetings shall be posted in accordance with the Texas Open Meetings Act.
- c) SPECIAL BOARD MEETINGS
Special meetings of the Board of Directors may be called by the Chairman of the Board, or when requested, in writing, by two (2) members of the Board of Directors.

- d) **EXECUTIVE SESSIONS**
Executive sessions will be held in accordance with Section Article 6252-17 A, Texas Civil Statutes. The Secretary shall record all Executive Sessions by means of a certified agenda in accordance with State statutes.

- e) **PREPARATION OF AGENDA FOR BOARD MEETINGS**
The Chief Appraiser is responsible for preparation and delivery of the agenda. Any member of the Board of Directors may request that an item be placed on the agenda of a regular meeting. Requests for placement of agenda items should be made to the Chief Appraiser, in writing, and should include supporting documentation whenever possible. Items to be placed on the agenda must be received ninety-six (96) hours prior to the meeting, with the exception of emergencies. Items received less than ninety-six (96) hours prior to the meeting will be held until the next Board meeting.

- f) **MINUTES OF THE DISTRICT BOARD MEETING**
The official minutes of the Board of Directors shall be kept in the office of the Wilson County Appraisal District. The Board of Directors will hold the Chief Appraiser responsible for the safety and availability of the Board minutes. The minutes shall be signed by the Secretary and the Chairman of the Board.

- g) **REQUESTS FROM CITIZENS TO ADDRESS THE BOARD**
The Board shall welcome the advice and counsel of citizen groups, governing bodies of local taxing jurisdictions, an interested persons in the planning and operation of the appraisal district. Each speaker shall have five minutes to address the Board. Additional time may be allowed to any speaker upon majority vote of the Board. The Board may, by agreement, allow time to be deferred until prior to a specific item.

IV. STAFFING

a) CHIEF APPRAISER

1. Pursuant to Section 6.05 of the Texas Property Tax Code, the Board of Directors by majority vote shall appoint the Chief Appraiser. The Chief Appraiser shall be directly responsible to the Board of Directors and shall serve at the discretion of the Board of Directors.

2. The Board of Directors shall conduct an annual evaluation of the performance of the Chief Appraiser. The Board of Directors shall notify the Chief Appraiser of the results of this evaluation, and shall set the salary level of the

Chief Appraiser for the following year.

3. The Chief Appraiser shall be responsible for employment, assignment, and evaluation of all other district staff members.
4. The Board of Directors shall approve employee salary levels for the following year in conjunction with the budget process.

b) RESPONSIBILITIES OF THE CHIEF APPRAISER

In addition to the responsibilities mandated by other sections of this manual, the Personnel Policy Manual, The Texas Property Tax Code, and generally accepted business practices, the Chief Appraiser shall be responsible for the following:

1. Maintenance of the district's records and, acting as custodian of the records, compliance with the Records Retention Act.
2. Maintenance at all times of a current fixed asset listing and accurate inventory control records.
3. Maintenance at all times of sufficient property casualty and liability insurance coverage to provide protection for the District.
4. Compliance at all times with the Code of Ethics established by the Texas Association of Assessing Officers, and the Board of Tax Professional Examiners.
5. Compliance at all times with local, State and Federal regulations and laws.
6. Establishment of effective public relations and public information programs.

V. BUDGETING FOR OPERATION OF APPRAISAL DISTRICT OFFICE

a) ANNUAL BUDGET

The Chief Appraiser shall prepare an annual budget for the operation of the District Office. A preliminary copy of the proposed budget shall be presented to the Board of Directors no later than April 30 each year, and shall be prepared, presented, and hearings held as mandated by the Code.

b) BUDGET ALLOCATIONS

Method and schedule of payment by participating taxing jurisdictions, for those functions for which the appraisal district is directly responsible, is mandated by the Texas Property Tax Code.

c) ADDITIONAL SERVICES

Additional services other than the appraisal of property and the furnishing of an appraisal roll to each jurisdiction shall be contracted by way of an Interlocal Government Contract. Payment for this additional service shall be of actual cost by the jurisdiction requesting the service. The Board of Directors shall, prior to January 1 each year, consider, select, and approve all Interlocal Contracts between the appraisal district and taxing jurisdictions, and all contracts for outside services.

d) PURCHASES

All purchases of those items for which funds have been duly budgeted must be approved by the Chief Appraiser. Receipts must be obtained for items for which there is an immediate need and said purchases posted to the proper account. The receipt must be signed by the employee making the purchase, and the receipt must be presented to the Chief Appraiser before payment or reimbursement can be made.

e) DISBURSEMENT OF FUNDS

1. Two signatures shall be required on all checks issued by the Wilson County Appraisal District. Authorized signatures are those of the Chief Appraiser and the Chairman or Secretary of the Board or the Administrative Assistant and the Chairman or Secretary of the Board.
2. The Chief Appraiser shall attest to the validity of each invoice and must authorize each expenditure before disbursement. The Chief Appraiser shall present a complete list of the prior month's expenditures to the Board at each regular meeting.
3. Any expenditure from the Contingency Account must be approved by the Board prior to commitment of funds.
4. In no case shall total expenditures exceed a budgeted line item amount until authorized by the Board of Directors.

5. The Board is considered to have given prior approval on all payroll checks at the time the employee's contract is accepted. Prior approval is also given on any contract at time of contract approval.

VI. GENERAL OPERATING PROCEDURES

a) PURCHASES

1. Pursuant to Section 6.11 of the Texas Property Tax Code, the District shall let for bid all purchases in excess of \$5,000 determined to be subject to competitive bidding requirements.
2. For those purchases and services not subject to competitive bidding requirements, the Chief Appraiser shall obtain three (3) proposals when possible. The Chief Appraiser shall base the decision to purchase or engage upon price, quality, reliability support or maintenance, and the proposal accepted shall be the one deemed most advantageous to the district.

b) DISPOSAL OF DISTRICT PROPERTY

1. The district shall at all times maintain accurate records detailing disposition of district property.
2. In the event that an item is found to no be of use to the district, the Chief Appraiser shall first determine whether the item has salvage value.
3. "Salvage value" shall be defined as any value which exceeds five dollars (\$5.00).
4. Items which have no salvage value will be disposed of in whatever manner is deemed to be the most expedient to the district.
5. Items which have salvage value will first be offered to local governmental agencies and other appraisal districts, to be purchased at current market value.
6. All items having salvage value and not purchased by local governmental agencies or other appraisal districts, shall then be let for bid. The Chief Appraiser shall advertise for sealed proposals on the items

by lot and shall allow adequate time for public inspection. The Chief Appraiser may specify minimum bid amounts when necessary and shall accept the bids deemed most advantageous to the district.

7. Upon disposal of district property, the date and method of disposal shall be registered on the inventory control record, witnessed and initialed by two (2) designated employees and duly noted on the fixed asset listing.

C. AWARDS, RECOGNITION, REMEMBRANCE

1. The district shall provide service awards to retiring members of the Board of Directors and the Appraisal Review Board in the form of plaques, resolutions, or certificates of appreciation.
2. The Board of Directors and/or the Chief Chief Appraiser may recognize, by way of special awards, resolutions, or certificates of appreciation, those employees who have made a significant or outstanding contribution to the district or the community.
3. In the event of the serious illness or death of any member, or immediate family of any member of the Board of Directors, the Appraisal Review Board, the Appraisal District Staff, or the administration or governing bodies of the jurisdictions served by the Wilson County Appraisal District, the district may, at the discretion of the Chief Appraiser, send flowers, cards or other remembrances.

VII. PROCEDURES FOR APPOINTING
APPRAISAL REVIEW BOARD MEMBERS

- a) Pursuant to Section 6.41 of the Texas Property Tax Code, the Board of directors shall appoint members of the Appraisal Review Board.
- b) It is hereby recognized that appointment to the Wilson County Appraisal District Appraisal Review Board is considered to be a service to the community and is in no way to be construed as employment with the Wilson county Appraisal District. Members shall be appointed based on qualifications such as knowledge and experience, commitment to the community, geographic location, and type of business activity.

- c) Appraisal Review Board members begin January 1. The Board of Directors shall determine, by majority vote and as per Section 6.41 of the Texas Property Tax Code, the number of members to be seated on the Wilson County Appraisal Review Board. The Chief Appraiser shall, in October of each year, inform Board of Directors, the taxing jurisdictions, and the media of the terms which will expire at the end of the current year.
- d) Appraisal Review Board members shall be paid a per diem amount as determined by the Board of Directors and shall be expected to be available upon call.
- e) An Action item will be placed on the agenda of the regularly scheduled November Board meeting for presentation of names for nomination to the Appraisal Review Board.
- f) The Board of Directors shall, at the regularly scheduled December Board Meeting, and by majority vote of all members present, determine appointments for the following year.

VIII OPEN RECORDS POLICY

- a) **POLICY ON REQUESTS FOR DOCUMENTS**
The Wilson County Appraisal District will comply with the Open Records Act as set forth in Article 6252-17a; Texas Civil Statutes. All records prepared or maintained during the operation to the Open Records Act, will be made available upon request. Information which is an exception to the Open Records Act includes, but is not limited to, renditions, certain personnel data, certain information relating to litigation, certain information relating to competitive bidding, and information which has been deemed confidential by law or by judicial decision (i.e. tapes, transcripts, and minutes of executive session).
- b) **ACCESS TO RECORDS AND MATERIALS**
Records may be reviewed during normal business hours without an appointment. However, if a large number of records are requested, an appointment should be scheduled in order to avoid unnecessary delay and/or staff disruption.
- c) **REQUESTS FOR COPIES**
The Wilson county Appraisal District shall strive to comply in a timely manner with all requests for copies of district records which are not an exception to the Open Records Act.

1. Depending upon current work load of district staff members, copies of single appraisal cards maps, and other information which is readily available, may be requested and received immediately.
2. Requests for five or more items, or for information which must be researched or located, must be submitted at least forty-eight hours prior to expected pickup. When necessary, the district reserves the right to provide the information within the ten day period mandated by law.
3. Costs of copies of documents and appraisal district records are shown on Attachment #1. If the estimated cost of the information requested exceeds \$25.00, a written request, which guarantees payment, must be submitted to and approved by the Chief Appraiser or his/her designee. (See Attachment #3).

d) PROCEDURES FOR RECORDS BELIEVED TO BE AN EXCEPTION TO THE OPEN RECORDS ACT

If a request is made for records which appear to fall within an exception to the Open Records Act, such request shall be immediately forwarded to the Chief Appraiser. If the Chief Appraiser is unavailable, request must be submitted on the Open Records Request Form (Attachment #2). If the Chief Appraiser determines that the records requested are public information, said records shall be furnished within ten (10) days. If the Chief Appraiser believes the records are not subject to the Open Records Act, he shall, within ten (10) days, request an opinion from the Attorney General, with an information copy provided to the person making the Open Records request. The Chief Appraiser shall, within five (5) days of receipt, furnish a copy of the response from the Attorney General, and shall proceed with the request for information based on the opinion submitted.

e) CHARGES FOR COPIES OF RECORDS

1. Property owners within the jurisdiction of the Wilson County Appraisal District shall be entitled to a copy of their individual appraisal record, exemption application or rendition, to be furnished at no charge.
2. The charges for preparing various records

are as shown Attachment # 1. A receipt system will be used, with one copy for the purchaser and one duplicate copy for the Appraisal District.

IX. PUBLIC ACCESS POLICY FOR MEETINGS OF THE WILSON COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

Pursuant to Section 6.04 (d), Texas Property Tax Code, a reasonable period of time at each regular meeting of the Wilson County Appraisal District Board of Directors shall be provided for public comments on Appraisal District and Appraisal Review Board policies and procedure. Each person shall have five (5) minutes to address the Board of Directors. Additional time may be allowed by majority vote of the members present.

Pursuant to Section 6.04 (e), Texas Property Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings concerning Appraisal District and Appraisal Review Board policies and procedures, as well as any matter over which the Board of Directors has responsibility:

1. Any non-English speaking person, deaf person or person who has any physical, mental or development disability desiring to appear before the Board, must file a written request with the Chief Appraiser who will schedule the person to present testimony at the next regularly scheduled board meeting. The request should indicate any special assistance or arrangements necessary to allow presentation to the Board.
2. The Wilson County Appraisal District shall make every effort to ensure that an interpreter, fluent in the relevant language, is available.
3. The Chief Appraiser shall coordinate with the area service council of the Texas Commission for Deaf and/or local agencies, (See Attachment A) in obtaining services, and shall make every effort to ensure that an interpreter is available to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify.
4. The Chief Appraiser shall coordinate with the Texas Rehabilitation Commission public and private agencies with regional or local offices

(see Attachment A) to provide proper arrangements for public forums, to include the correct placement of microphones, sufficient area for wheelchairs and other mobility aides, and any other matter which would assist in improved access to the Board of Directors in a public hearing.

5. Meetings of the Board of Directors for which written notice has been given from persons requiring barrier free access shall be conducted at the Wilson County Appraisal District building located at 1144 C St., Floresville, Texas.

WILSON COUNTY APPRAISAL DISTRICT

Charge Schedule

Approved _____

The charges for all requests have been approved by the State Purchasing and General Services Commission and are as follows:

Computer Time/Set Up Fee.....	\$ 40.00/hour
Appraisal Card (Individual Record).....	\$.50/each
Appraisal Record (Greenbar).....	\$.50/page
Standard and Legal Size Xerox Copy.....	\$.25/page
Maps	
Blue-line.....	\$ 5.00/each
Xerox copy.....	\$.25/page
Computer Printouts	
Appraisal roll.....*	\$.05/acct
Query listings.....*	\$.50/page

* May not include set-up fee

ATTACHMENT # 2

TO: Chief Appraiser, Wilson County Appraisal District

DATE:

SUBJECT: Open Records Request

Under the provisions of Article 6252-17a; Texas Civil Statutes, as amended, I request that I be permitted to _____ inspect/_____ receive copies of the following data: (check appropriate box(es)).

(List the specific information and the number of copies. Be specific so the records can be identified and copied and/or made available to you.

If you have any questions about the nature or scope of this request, please call me at the phone number listed below:

IF I REQUIRE COPIES OF THESE RECORDS, I am prepared to pay reasonable costs for copying the information requested.. (Note: If the costs are estimated to be in excess of \$25.00 you may attach your check for the estimated amount. If the charges are unknown at the time of your request, you will be notified of the charges at the address you give below. A check for the estimated charges must be furnished within two (2) working days of notice of the estimate).

SIGNATURE _____

NAME: _____

ADDRESS: _____

TELEPHONE: _____

ATTACHMENT # 3

NOTICE OF ESTIMATED CHARGES FOR OPEN RECORDS COPIES

TO: (Address as shown on request)

Dear _____:

On _____ 19_____, you filed an Open Records Request including your desire for copies of certain records. The estimated charges for making these copies are \$_____. Please remit this amount by 5:00 P.M. on _____, 19_____. If this amount is not timely rendered, the copies will not be made.

If you have any questions concerning this request, please contact me immediately at 512/393-3065.

These charges are for copies only. You are permitted to inspect the records free of charge.

Sincerely,

Chief Appraiser or

Authorized Representative

WILSON COUNTY APPRAISAL DISTRICT
APPRAISAL REVIEW BOARD MEMBERSHIP INFORMATION FORM

NAME _____

ADDRESS _____

CITY _____ ZIP _____ TELEPHONE _____ HOME
NOS. _____ WORK _____

HOW LONG HAVE YOU CONTINUOUSLY LIVED IN WILSON COUNTY APPRAISAL
DISTRICT? _____ YEARS _____ MONTHS

EXPERIENCE/QUALIFICATIONS _____

EDUCATION _____

WHY DO YOU WANT TO SERVE ON THE BOARD? _____

ARE YOU RELATED (BY 2 DEGREE AFFINITY OR 3 DEGREE CONSANGUINITY)
TO ANYONE WHO APPRAISES PROPERTY FOR USE BEFORE THE APPRAISAL
REVIEW BOARD OR REPRESENTS PROPERTY OWNERS AT THE APPRAISAL
REVIEW BOARD? NO _____ YES _____

DO YOU HAVE SUBSTANTIAL INTEREST IN A BUSINESS WHICH HAS A CONTRACT
WITH THE WILSON COUNTY APPRAISAL DISTRICT OR ANY TAXING UNIT SERVED
BY THE WILSON COUNTY APPRAISAL DISTRICT? NO _____ YES _____

ARE YOU NOW SERVING AS AN EMPLOYEE OR OFFICER (THIS INCLUDES
COUNCIL MEMBERS, SCHOOL BOARD MEMBERS, ETC,) OF A TAXING ENTITY
SERVED BY THE WILSON COUNTY APPRAISAL DISTRICT? YES _____ NO _____
IF YES, YOU MUST RESIGN THAT POSITION BEFORE YOU CAN SERVE AS AN
APPRAISAL REVIEW BOARD MEMBER.

ARE YOU NOW SERVING ON THE APPRAISAL REVIEW BOARD? NO _____ YES _____
IF YES, DATE APPOINTED _____

OTHER COMMENTS _____

SIGNATURE

DATE

RETURN COMPLETED FORM TO [BEFORE NOVEMBER 1 OF EACH YEAR]
WILSON COUNTY APPRAISAL DISTRICT
P.O. BOX 849
FLORESVILLE, TEXAS 78114

